

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16201800200000</div> <div>CITY CLERK</div> <div>416 W. MAIN ST.</div> <div>CHEROKEE, IA 51012</div>			
CITY OF CHEROKEE , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	2,118,546		2,118,546	2,041,334	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	2,118,546		2,118,546	2,041,334	
Delinquent property taxes	0		0	0	
TIF revenues	39,395		39,395	40,092	
Other city taxes	785,068	0	785,068	849,644	
Licenses and permits	16,328	130	16,458	18,920	
Use of money and property	18,719	3,678	22,397	22,960	
Intergovernmental	773,523	14,021	787,544	1,300,780	
Charges for fees and service	190,313	2,859,935	3,050,248	3,204,593	
Special assessments	72,082	0	72,082	50,000	
Miscellaneous	496,595	277,529	774,124	459,815	
Other financing sources	806,101	509,198	1,315,299	2,343,359	
Total revenues and other sources	5,316,670	3,664,491	8,981,161	10,331,497	
Expenditures and Other Financing Uses					
Public safety	1,065,050	0	1,065,050	1,152,433	
Public works	1,660,225	0	1,660,225	1,947,241	
Health and social services	0	0	0	0	
Culture and recreation	1,258,630	0	1,258,630	1,306,620	
Community and economic development	0	0	0	0	
General government	479,462	0	479,462	645,707	
Debt service	1,001,823	0	1,001,823	1,001,372	
Capital projects	20,555	0	20,555	114,530	
Total governmental activities expenditures	5,485,745	0	5,485,745	6,167,903	
Business type activities	0	3,090,653	3,090,653	3,254,774	
Total ALL expenditures	5,485,745	3,090,653	8,576,398	9,422,677	
Other financing uses, including transfers out	754,595	469,405	1,224,000	1,685,359	
Total ALL expenditures/And other financing uses	6,240,340	3,560,058	9,800,398	11,108,036	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-923,670	104,433	-819,237	-776,539	
Beginning fund balance July 1, 2013	2,697,001	1,199,447	3,896,448	3,896,448	
Ending fund balance June 30, 2014	1,773,331	1,303,880	3,077,211	3,119,909	
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents		
General obligation debt	\$ 4,880,000	Other long-term debt	\$ 0		
Revenue debt	\$ 2,833,000	Short-term debt	\$ 0		
TIF Revenue debt	\$ 0				
		General obligation debt limit	\$ 9,521,513		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted		
		09/29/2014			
Printed name of city clerk	Telephone	Area Code	Number	Extension	
Debra Taylor	→	712	225-5749		
Signature of Mayor or other City official (Name and Title)			Date signed		
			9/17/2014		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CHEROKEE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,118,794	597,976		401,776	0	0	2,118,546			2,118,546	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,118,794	597,976		401,776	0	0	2,118,546		T01	2,118,546	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,118,794	597,976		401,776	0	0	2,118,546			2,118,546	6
7	TIF revenues			39,395				39,395		T01	39,395	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	140,593	29,049	0	0	26,915	0	196,557	0	T15	196,557	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	87,251	0	0	0	0	87,251	0	T19	87,251	13
14	Other local option taxes	0	501,260	0	0	0	0	501,260	0	T09	501,260	14
15	TOTAL OTHER CITY TAXES	140,593	617,560	0	0	26,915	0	785,068	0		785,068	15
16	Section B - LICENSES AND PERMITS	16,328	0	0	0	0	0	16,328	130	T29	16,458	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	544	4,845	0	812	180	349	6,730	3,678	U20	10,408	18
19	Rents and royalties	11,989	0	0	0	0	0	11,989	0	U40	11,989	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	12,533	4,845	0	812	180	349	18,719	3,678		22,397	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	30,129	0	0	108,351	0	138,480	0	B89	138,480	27
28	Community development block grants	62,801	0	0	0	0	0	62,801	0	B50	62,801	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	62,801	30,129	0	0	108,351	0	201,281	0		201,281	33
34												34
35												35
36												36
37												37
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39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHEROKEE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		524,532					524,532		C46	524,532	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	29,210	0	0	0	0	29,210	14,021	C89	43,231	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	553,742	0	0	0	0	553,742	14,021		567,763	60
61												61
62	Local grants and reimbursements											62
63	County contributions	14,000	0	0	0	0	0	14,000	0		14,000	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	4,500	0	0	0	0	0	4,500	0	D89	4,500	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	18,500	0	0	0	0	0	18,500	0		18,500	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	81,301	583,871	0	0	108,351	0	773,523	14,021		787,544	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	952,488	A91	952,488	73
74	Sewer	0	0	0	0	0	0	0	1,178,101	A8Ø	1,178,101	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	2,535	0	0	0	0	0	2,535	0	A6Ø	2,535	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	647,291	A81	647,291	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHEROKEE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	82,055	A80	82,055	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	18,451	0	0	0	0	0	18,451	0	A89	18,451	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	29,347	0	0	0	0	0	29,347	0	A03	29,347	98
99	Library charges	5,364	0	0	0	0	0	5,364	0	A89	5,364	99
100	Park, recreation, and cultural charges	123,768	0	0	0	0	0	123,768	0	A61	123,768	100
101	Animal control charges	575	0	0	0	0	0	575	0	A89	575	101
102	Other charges - Specify	10,273	0	0	0	0	0	10,273	0		10,273	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	190,313	0	0	0	0	0	190,313	2,859,935		3,050,248	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	72,082	0	0	72,082	0	U01	72,082	106
107	Section G - MISCELLANEOUS											107
108	Contributions	8,026	17,625	0	0	2,550	60	28,261	1,500	U99	29,761	108
109	Deposits and sales/fuel tax refunds	1,287	1,023	0	0	0	0	2,310	0	U99	2,310	109
110	Sale of property and merchandise	20,757	1,056	0	0	5,015	1,680	28,508	4,699	U11	33,207	110
111	Fines	33,875	0	0	0	0	0	33,875	0	U30	33,875	111
112	Internal service charges	147,357	58,761	0	0	0	0	206,118	218,159	NR	424,277	112
113	Other miscellaneous - Specify	82,743	108,780	0	6,000	0	0	197,523	53,171		250,694	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	294,045	187,245	0	6,000	7,565	1,740	496,595	277,529		774,124	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CHEROKEE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,853,907	1,991,497	39,395	480,670	143,011	2,089	4,510,569	3,155,293		7,665,862	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	22,697	0	0	0	68,602	0	91,299	0	A89	91,299	126
127	Regular transfers in and interfund loans	159,500	30,587		401,446	123,269	0	714,802	509,198		1,224,000	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	182,197	30,587	0	401,446	191,871	0	806,101	509,198		1,315,299	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,036,104	2,022,084	39,395	882,116	334,882	2,089	5,316,670	3,664,491		8,981,161	132
133												133
134	Beginning fund balance July 1, 2013	151,262	2,371,562	0	158,228	-118,925	134,874	2,697,001	1,199,447		3,896,448	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,187,366	4,393,646	39,395	1,040,344	215,957	136,963	8,013,671	4,863,938		12,877,609	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CHEROKEE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	493,067	215,547	0	0	0	0	708,614		E62	708,614	2
3	Purchase of land and equipment	19,160	0	0	0	0	0	19,160		G62	19,160	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	156,320	72,570	0	0	0	0	228,890		E24	228,890	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	1,912	0	0	0	0	0	1,912		E66	1,912	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	90,666	0	0	0	0	0	90,666		F66	90,666	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	1,150	0	0	0	0	0	1,150		E32	1,150	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	6,054	444	0	0	0	0	6,498		E89	6,498	27
28	Purchase of land and equipment	8,160	0	0	0	0	0	8,160		G89	8,160	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	776,489	288,561	0	0	0	0	1,065,050			1,065,050	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF CHEROKEE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	577,017	0	0	0	0	577,017		E44	577,017	42
43	Purchase of land and equipment	0	12,006	0	0	103,602	0	115,608		G44	115,608	43
44	Construction	0	926,511	0	0	0	0	926,511		F44	926,511	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	29,686	0	0	0	0	0	29,686		E01	29,686	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	475	0	0	10,928	0	11,403		E89	11,403	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	29,686	1,516,009	0	0	114,530	0	1,660,225			1,660,225	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHEROKEE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHEROKEE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	206,581	51,059	0	0	0	0	257,640		E52	257,640	122
123	Purchase of land and equipment	5,507	3,260	0	0	0	0	8,767		G52	8,767	123
124	Construction	6,000	0	0	0	0	0	6,000		F52	6,000	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	213,189	55,687	0	0	0	0	268,876		E61	268,876	127
128	Purchase of land and equipment	47,149	0	0	0	0	0	47,149		G61	47,149	128
129	Construction	33,731	281,799	0	0	0	0	315,530		F61	315,530	129
130	Recreation — Current operation	200,771	59,557	0	0	0	0	260,328		E61	260,328	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	45,909	4,252	0	0	0	295	50,456		E03	50,456	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	41,677	2,207	0	0	0	0	43,884		E61	43,884	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	800,514	457,821	0	0	0	295	1,258,630			1,258,630	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHEROKEE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	226,522	42,543	0	0	0	0	269,065		E29	269,065	160
161	Purchase of land and equipment	2,193	0	0	0	0	0	2,193		G29	2,193	161
162	Clerk, Treasurer, financial administration — Current operation	121,477	39,440	0	0	0	0	160,917		E23	160,917	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	32,421	0	0	0	0	0	32,421		E25	32,421	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	15,109	134	0	0	0	0	15,243		E31	15,243	168
169	Purchase of land and equipment	1,100	0	0	0	0	0	1,100		G31	1,100	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	-1,477	0	0	0	0	0	-1,477		E89	-1,477	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	397,345	82,117	0	0	0	0	479,462			479,462	176
177	Section G — DEBT SERVICE	0	0	0	1,001,823	0	0	1,001,823			1,001,823	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,001,823	0	0	1,001,823			1,001,823	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	20,555	0	20,555			20,555	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	20,555	0	20,555			20,555	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	20,555	0	20,555			20,555	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,004,034	2,344,508	0	1,001,823	135,085	295	5,485,745			5,485,745	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CHEROKEE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								606,280	E91	606,280	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							306,040	306,040	F91	306,040	200
201	Sewer and sewage disposal — Current operation							707,877	707,877	E80	707,877	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							678,140	678,140	E81	678,140	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							587	587	E80	587	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							11,726	11,726	F80	11,726	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CHEROKEE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								3,767	E89	3,767	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								351,959		351,959	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									424,277		424,277	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,090,653		3,090,653	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,004,034	2,344,508	0	1,001,823	135,085	295	5,485,745	3,090,653		8,576,398	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	754,595		0	0	0	754,595	469,405		1,224,000	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	754,595	0	0	0	0	754,595	469,405		1,224,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,004,034	3,099,103	0	1,001,823	135,085	295	6,240,340	3,560,058		9,800,398	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								1,303,880		1,303,880	269
270	Total ending fund balance June 30, 2014	183,332	1,294,543	39,395	38,521	80,872	136,668	1,773,331	1,303,880		3,077,211	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,187,366	4,393,646	39,395	1,040,344	215,957	136,963	8,013,671	4,863,938		12,877,609	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CHEROKEE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,680,374

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED															
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)		Debt during the fiscal year				Debt Outstanding JUNE 30, 2014						Interest paid this year (h)			
Purpose			Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)				Other (g)	
1. Water utility	19U		29U		39U		49U		49U		49U		49U		191	
	\$		\$		\$		\$		\$		\$		\$		\$	
2. Sewer utility	19U	3,123,000	29U		39U	290,000	49U		49U		49U	2,833,000	49U		189	61,959
3. Electric utility	19U		29U		39U		49U		49U		49U				192	
4. Gas utility	19U		29U		39U		49U		49U		49U				193	
5. Transit-bus	19U		29U		39U		49U		49U		49U				194	
6. Industrial Revenue	19T		24T		34T				44T		44T				189	
7. Mortgage revenue	19T		24T		34T				44T		44T				189	
8. TIF revenue	19U		29U		39U		49U		49U		49U		49U		189	
9. Other-Specify G.O.	19U	5,725,000	29U		39U	845,000	49U	4,880,000	49U		49U		49U		189	156,823
10.	19U		29U		39U		49U		49U		49U		49U		189	
11.	19U		29U		39U		49U		49U		49U		49U		189	
12.	19U		29U		39U		49U		49U		49U		49U		189	
13.	19U		29U		39U		49U		49U		49U		49U		189	
14.	19U		29U		39U		49U		49U		49U		49U		189	
Total long-term debt		8,848,000				1,135,000		4,880,000				2,833,000				218,782

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	190,430,256
x .05 = \$	9,521,513

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Amount - Omit cents

Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .					
	W01	W31		W61	
	\$ 37,805	\$ 0	0	3,039,406	3,077,211

REMARKS

V98